



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 06-2006

AICPA, Prometric, and NASBA Increase Exam Fees

Effective August 1, 2006, the American Institute of CPAs (AICPA), Prometric Test Centers, and the National Association of State Boards of Accountancy (NASBA) will increase the fees charged for the Uniform CPA Examination.

The AICPA provides the computer-based Uniform CPA Examination and grading services.

The current fee of \$45 per Exam section will increase to \$65 per Exam section effective for all Exam applications postmarked after July 31, 2006.

Prometric Testing Centers will increase the per test hour rate charged for testing.

The current per test hour fee of \$22.50 per hour will increase to \$23.11

per test hour effective for all Exam applications postmarked after July 31, 2006.

NASBA, which operates the National Candidate Database (NCD), is responsible for processing applications, issuing Notices to Schedule (NTS) and generating score notices.

The current fee of \$10 per Exam section will increase to \$15 per Exam section for all Exam applications postmarked after July 31, 2006.

The Board's administrative fee--\$230 for initial applicants and \$75 for re-exam applicants--will not increase.

The increased AICPA, Prometric, and NASBA fees will be effective for all Uniform CPA Examination applications postmarked after July 31, 2006.

Applications postmarked on or before July 31, 2006, and received by the Board on or before August 10, 2006, will be processed using the current fee schedule.

Applications postmarked after July 31, 2006, regardless of when they are received by the Board, will be processed using the new fee schedule.

Applications postmarked after July 31, 2006, which do not include the increased fees will be returned to the applicant.

Revised Exam applications which reflect the new fees are available on the Board's website, www.nccpaboard.gov.

If you have any questions regarding the Exam fee increases, please contact Phyllis Elliott at phyllise@nccpaboard.gov.

Exam Fees (as of August 1, 2006)

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$187.00
Financial Accounting & Reporting (FAR)	\$175.44
Regulation (REG)	\$152.33
Business Environments & Concepts (BEC)	\$140.78

www.nccpaboard.gov

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Disciplinary Actions

Mark Andrew Whitaker, #14134
Harrisburg, NC 04/24/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14134 as a Certified Public Accountant.
2. Sometime in 2002 or 2003, Respondent entered into an engagement with a client to render professional services as a CPA related to a 412(i) Plan.

Commissions

3. Pursuant to that engagement, Respondent advised his client to obtain certain insurance products. Respondent was listed as the agent on the insurance for the sale of the 412(i) Plan and received a commission for the sale.
4. Respondent did not disclose to the client, in writing, the fact that Respondent was receiving a commission from the sale of the insurance, and further failed to disclose the amount of the commission, all of which was required by 21 NCAC 8N.0303(e).

Compilation

5. Respondent also issued a compiled financial statement to the client as a CPA employee of a non-CPA firm.
6. Respondent knew or should have known that the compiled financial statement would be used by a third party, and failed to disclose, in the compilation report, his lack of independence inasmuch as the Respondent was receiving a commission on the sale of an insurance product for the client's 412(i) Plan.
7. In preparing the compiled financial statement report, Respondent departed from applicable standards (without providing written justification) as follows:
 - a. failed to modify paragraph three (3) of the report to reflect that he did not prepare a Statement of Cash Flows,

b. indicated that the statements were prepared on the cash basis of accounting while also making disclosures in the financial statements such as accounts receivable, accounts payable, note payable, accrued profit sharing contribution, current portion of long-term debt, and long-term debt which would indicate to the financial statement reader that the statements were prepared using the accrual basis of accounting, and

c. provided insufficient explanation for such disclosures as the accrued profit sharing contribution disclosed on the statement of assets, liabilities, and stockholder's equity and the loss from investment in Cortland Fund, LLC, disclosed on the statement of revenue and expenses.

8. While the compiled financial statement report was issued on the letterhead of one non-CPA firm, Respondent billed or allowed his attest services to be billed by yet another non-CPA firm.

Objectivity

9. Respondent limited his professional recommendations to his client regarding retirement plans to his offer of insurance products in order to sell the client a 412(i) Plan.
10. Respondent was not objective and placed his own financial interest and that of a third party (his non-CPA firm as well as the insurance company) ahead of the legitimate interest of his client as required by 21 NCAC 8N.0303(a).

Continuing Professional Education

11. In 2002, Respondent completed fifty-one (51) hours of continuing professional education (CPE). Since Respondent had zero (0) carryforward CPE hours from 2001, Respondent's only had eleven (11) carryforward CPE hours from 2002.
12. In 2003, Respondent completed twenty-six (26) CPE hours. Since Respondent only had eleven (11) carryforward CPE hours from 2002, Respondent was three (3) hours short of the forty (40) CPE hours required to renew his 2004-2005 individual certificate.

13. In 2004, Respondent completed thirty-seven (37) CPE hours. Since Respondent was zero (0) carryforward CPE hours from 2002, Respondent was three (3) hours short of the forty (40) CPE hours required to renew his 2005-2006 individual certificate.

14. On his 2004-2005 and 2005-2006 individual certificate renewals, Respondent reported sufficient CPE hours to renew his individual certificate for both years.

15. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e

Board Meetings

July 13*
August 21
September 18
October 23
November 20
December 18

Meetings of the Board are open to the public except when, under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, and begin at 10:00 a.m.

*Greensboro

and 21 NCAC 8G .0401, 8N .0302(a), .0303(a), .0303(b), .0303(c), .0303(e), and .0404.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Mark Andrew Whitaker, and the firm registration for Mark A. Whitaker, CPA, are hereby suspended for the period of nine (9) months from the date this Order is approved by the Board.

2. Respondent is censured.

3. Respondent shall pay a three thousand dollar (\$3,000.00) civil penalty to be remitted with this signed Order.

4. Prior to applying for reinstatement, Respondent shall complete and provide verification to the Board of his completion of twenty (20) hours of CPE. Said CPE may not be used to meet either Respondent's reinstatement or renewal requirements.

5. Respondent is prohibited from taking any CPE from Collins, Boike & Moore, PA, to meet either the additional CPE required by this Order or the CPE requirement for reinstatement.

6. If Respondent returns his suspended certificate within fifteen (15) days of the receipt of this Order, Respondent can, after nine (9) months, apply to return his certificate to active status by submission and approval of a reinstatement application which includes:

- Application form,
- Payment of the application fee,
- Three moral character affidavits, and
- Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course, pursuant to 21 NCAC 8F .0504, as offered in a group study format by the North Carolina Association of CPAs.

7. If Respondent returns his suspended certificate in excess of fifteen (15) days of the receipt of this Order, Respondent can, after nine (9) months plus the number of days that his certificate is late in being returned, apply to return his certificate to active status by submission

and approval of a reinstatement application which includes:

- Application form,
- Payment of the application fee,
- Three moral character affidavits (on forms provided by Board),
- Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
- Consent Order requiring payment of at least \$100.00 in administrative costs.

Larry J. Bowen, #5852
Durham, NC 04/24/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 5852 as a Certified Public Accountant.

2. Respondent was engaged by Bella Italia, Inc., to prepare sales tax forms, and to assist in compliance with related local and state tax reporting requirements. In connection with that engagement, Respondent failed to file the Wake County 1% prepared food tax forms from December of 2001 through June of 2005 for a restaurant owned by Bella Italia, Inc.

3. Bella Italia, Inc., was assessed by Wake County Department of Revenue \$7,821.32 in prepared food taxes, a \$1,851.87 penalty for failure to file, and a \$782.13 penalty for failure to pay.

4. Respondent admitted in his May 18, 2005, letter to the Wake County Department of Revenue requesting the waiver of penalties that Respondent was not aware of the 1% prepared food tax in Wake County.

5. Despite Respondent's request, Wake County did not waive the penalties.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0211 and 8N .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Exam Simulation Information

Effective April 1, 2006, the simulations on the Uniform CPA Examination were upgraded to provide a more seamless and intuitive way for candidates to navigate through the simulations.

After eight weeks of testing during April and May, it has become clear that candidates who do not review the new tutorial and sample tests (available at www.cpa-exam.org) experience significant difficulty with the new simulations.

In the new simulations, the manner in which you provide answers in the research section has changed considerably and candidates should pay particular attention to the "Transfer to Answer" functionality.

The Transfer to Answer functionality includes a split screen in which the authoritative literature is displayed in one part of the window and the response area of the question is displayed in another part of the window.

It is imperative that all candidates review the new tutorial and sample tests several times prior to sitting for AUD, FAR, or REG.

Important Exam Application Information

When submitting an application (initial or re-exam) for the Uniform CPA Examination to the Board, each candidate must select at least one Exam section (AUD, FAR, REG, or BEC) to be taken and include the appropriate administrative and testing fees.

Applications that do not include the selection of at least one Exam section and the appropriate fees will be deemed incomplete and returned to the candidate.

A candidate who has taken a section of the Exam may not submit a re-exam application for that same section until he or she receives a score notice for that section.

Any re-exam application submitted for an Exam section for which the candidate has sat, but has not received a score notice, will be returned to the candidate.

Additional information is available on the Board's web site, www.nccpaboard.gov.

Certificate Renewal Deadline

Don't forget, June 30 is the deadline for renewing your CPA certificate.

To renew your certificate, visit the Board's web site, www.nccpaboard.gov, and click on the "Online Renewal" link.

A licensee who does not renew his or her certificate by June 30 or apply for inactive or retired status by June 30, is subject to disciplinary action by the Board.

Certificates Issued

At its April 24, 2006, and May 18, 2006, meetings, the Board approved the following applications for licensure:

Tonia Monique Abbott	Dale William Gillmore	Jennifer Ashley Parlier
Andrew Martin Allen	Jeffrey I. Goldstein	Marci Haussler Peace
Russell Glenn Allen	Robert Norman Griffiths	Elizabeth Anne Peterson
Andrew Jennings Asbury	Virginia Jeffery Chamblin	Joshua Samuel Phillips
R. Chris Aurit	Grochowski	William R. Pierce
Linda K. Barry	Melissa M. Harris	Dawn Farmer Polin
Michael Xavier Beaudette	Alison L. Hawk	Larry Lionel Price
Nicholas John Bellmann	Amy Katherine Heath	Luke Gehron Ratke
Sheri Harrison Black	Leslie Michelle Hedrick	Tamara Ayesha Romany
John Randall Briley	Paula L. Hester	Samuel Nicholos Satey
Meghan Coleman Burns	Francesca Donlan Hewitt	Jason Michael Shepherd
Robert Harold Buser	Theresa (Terri) Hilliard	Trenace Reynolds Smith
Christopher John Carlson	Christopher Douglas Hinchee	Timothy Abbitt Snead
Judith Kopka Champion	David A. Hogg	Michael Brian Sowinski
Ronald E. Clanton	David Bonham Holbrook	Yukiyo Suga
Kristy H. Clark	Benjamin James Hume	Christopher Hughel Summer
Nathaniel Wayne Clawson	Michael B. Jebsen	Tracy Amelia Sumner
Andrew Kiser Collins	Margaret Katharine Jones	Linda S. Swain
Martin James Conley, III	Philip C. King	Edwin Earl Thomas
Sue McCoy Cunningham	Jennifer Nicole Kinlaw	Debbie Ragan Todd
Linda T. Davidson	Christine Dione Leapley	Julie Marie Tsolis
Chad Cameron Dickens	Whitney Morrell Lee	Brandy Garrell Turbeville
Antoinette Marie Drda	James Patrick Liddy	William Michael Utt
Melinda Tiller Durant	Jie Liu	Daniel J. Valenti
Spencer Lee Eckard	David J. Manifold	Christyn Rose Vanaman
Joanne Leslie Edelman	Kevin Patrick McGinniss	Matthew John Vanaman
Andrea D. Ensley	Samantha Ann Mills	Catherine Anne Vanatta
Kelly Elizabeth Ericson	Kathleen Sliter Monks	Adriannia Delores Vaughns
Stacie Rogers Everhart	Julie Elizabeth Morgan	Maureen D. Webb
William Randolph Fariss	Patrick Douglas Morris	Chad E. West
Douglas A. Fullerton	Elizabeth Lou Morton	Bradley Douglas Wilson
Diana Garcia	Lori Ann Nelson	Jeff Gentry Winstead
Brian S. Gardner	David Michael O'Brien	James A. Wood
Paige Etheridge Gee	Carrie Cobaugh Overcash	Christopher Chase Woodfin
Glenroy Winston Genus	Min Young Pak	Sha Wu
		Michal Ellen Yarborough

Disciplinary Action

Terry Lee Whitford, #14910
Greenville, NC 05/18/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14910 as a Certified Public Accountant.
2. Respondent failed to timely file his individual federal and state tax returns for 2000, 2001, 2002, and 2003. No additional tax was owed on the unfiled individual state returns. Additional tax in the amount of \$1,663.00 was owed on the 2002 individual federal tax return.
3. On November 23, 2005, Respondent entered a guilty plea to four (4) counts of willfully failing to file his North Carolina individual tax returns for 2000, 2001, 2002, and 2003. Respondent was thereupon convicted and sentenced to thirty (30) days in custody, which sentence was suspended, and Respondent was placed on twelve (12) months of unsupervised probation. In addition, Respondent was required to pay a five hundred dollar (\$500.00) fine and the costs of court.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Terry Lee Whitford, is hereby permanently revoked.

Are You Practicing Through an Unregistered Firm?

Although the majority of the CPAs licensed in North Carolina work in business, industry, government, and education, many of these individuals also provide or offer to provide accounting services to the public that would require an individual to register as a CPA firm with the Board.

Even though your accounting practice may be part-time and you operate it out of your home, if you use the CPA title in or with your business name or if you offer to provide or provide attest services, you must register with the Board as a CPA firm pursuant to 21 NCAC 08N .0302.

The Board considers audits, reviews of financial statements, examinations of prospective financial statements, compilations of financial statements, agreed-upon procedures of prospective financial statements, examinations of written assertions, and agreed-upon procedures of written assertions to be attest services.

An individual can register with the Board as an individual practitioner, partnership, professional corporation, professional limited liability company, or registered limited liability partnership.

Information about registering your CPA firm with the Board, as well as the forms necessary for registering your firm with the Board, is available from the Board's web site, www.nccpaboard.gov.

In addition to registering your firm with the Board, if you provide attest services you must enroll in the peer review program administered by the NCACPA or AICPA pursuant to 21 NCAC 08M.

If you have questions regarding the registration of your CPA firm, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at lmoy@nccpaboard.gov.

The North Carolina Association of CPAs (NCACPA) is proud to present the 3rd Annual CPA Inauguration

Wednesday, July 12, 2006
Grandover Resort & Conference Center
Greensboro, North Carolina

This event serves as the premier opportunity to celebrate the professional accomplishments of North Carolina's newest CPAs with their family, friends, and colleagues.

The highlight of the event will be the administration of the "Oath of a North Carolina CPA" by Attorney General Roy Cooper.

If you received your CPA certificate between May 1, 2005, and April 30, 2006, please contact the NCACPA at (800) 722-2836 for more information.

Board Office Closed

The Board office will be closed on the following State holidays:

Independence Day

July 4

Labor Day

September 4

Veterans Day

November 10

Thanksgiving

November 23-24

Christmas

December 25-26

Address Changes

Pursuant to 21 NCAC 08J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of the *Activity Review*. In addition, an address change form is available on the Board's web site, www.nccpaboard.gov.

Address changes may be mailed, faxed, or e-mailed to the Board.

Fax your address changes to 919-733-4209, Attn.: Address Change.

E-mail your address changes to vanessiaw@nccpaboard.gov, Subject: Address Change.

Licensees may also update their address information on-line while completing their license renewal.

Reclassifications

Reinstatements

04/24/2006 Mark Wesley Day	19035
04/24/2006 Merritt Frederick Durr	18299
04/24/2006 Maria Beth Ezell	20547
04/24/2006 Lisa Jones Goller	19749
04/24/2006 Margaret Ann Hughes	14677
04/24/2006 Anita Hall Kiehl-Quarles	23043
04/24/2006 Matthew James Molbert	29595
04/24/2006 John Warren Sitton, II	12999
04/24/2006 John Bryan Tutwiler	16901
04/24/2006 Lisa Byrnes Westberg	19595
04/24/2006 Liqin Zhu	28739

Reissuance

04/24/2006 Lora Elaine Ramsey	24571
04/24/2006 Samuel Reynders	27274
05/18/2006 Deborah Carmicle Newsom	13320

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

04/24/2006 Bradley McCallum Buie	Raleigh, NC
04/24/2006 John Thomas Foster	Sherrills Ford, NC
04/24/2006 Edwin Gloner Kearney	Raleigh, NC
04/24/2006 Edward James Waters	Winston-Salem, NC
05/18/2006 Samuel Donald Blanton	Asheboro, NC
05/18/2006 Daniel I. Davis	Cold Spring, NY
05/18/2006 Carolyn Goode Lundin	Charlotte, NC
05/18/2006 Walter Thomas Smith	Mountain Home, NC

2006-2007 Board Committees

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COMMUNICATIONS

Leonard M. Jones, CPA

CPE Reminder

Over the past several years, the Board has amended several of its rules pertaining to Continuing Professional Education (CPE) and some licensees are unclear as to the new requirements.

21 NCAC 8G .0409(c) requires that active licensees complete at least eight hours of non-self study CPE each year as part of the annual 40-hour CPE requirement; that is, no more than 32 hours of the annual 40-hour requirement may be self-study.

A licensee is not required to take any self-study CPE, but is required to take at least eight hours of CPE that is not self-study.

The eight hours of non-self-study CPE does not have to be one 8-hour course. A licensee may take one 8-hour course, two 4-hour courses, four 2-hour courses, etc., as long as none of the courses are self-study.

Because the requirement is an annual requirement, a licensee cannot use carryforward CPE hours to satisfy the requirement—when CPE hours are used as carryforward, they lose their self-study/non-self-study characteristics.

21 NCAC 8G .0410, requires all active resident and non-resident CPAs to complete either a two-hour group-study professional ethics and conduct CPE course or a four-hour self-study professional ethics and conduct CPE course as part of the annual 40-hour CPE requirement.

Only those courses which have been approved by the Board and that are offered by CPE sponsors registered with the Board or the National Association of State Boards of Accountancy can be used to fulfill the requirement.

A list of Board-approved ethics courses and CPE sponsors is available on the Board's web site, www.nccpaboard.gov.

If you have questions about CPE, please contact Lisa Moy at 919-733-1423 or lmoy@nccpaboard.gov.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

05/01/2006	Crystal Giles Humble	Graham, NC
05/01/2006	Jonathan James Krueger	Brevard, NC
05/02/2006	Andrew M. Glickler	Cary, NC
05/02/2006	Aralu Mobley Lindsey	Durham, NC
05/03/2006	Roger Michael Jones	Wallace, NC
05/03/2006	Michelle Styers Lawson	Clemmons, NC
05/03/2006	Harry Oscar Nicodemus, IV	Katy, TX
05/03/2006	Laura Bagwell Otterberg	Charleston, SC
05/04/2006	Douglas Wayne Thomas	Tampa, FL
05/05/2006	Christopher Douglas Andrews	Pleasanton, CA
05/05/2006	Ray L. Krause	Loves Park, IL
05/05/2006	William Fletcher Wright	Charlotte, NC
05/08/2006	James Holcombe Browning	Houston, TX
05/08/2006	Jeffrey Paul Gleason	Jacksonville, FL
05/08/2006	Aaron L. Shackelford	Palm Coast, FL
05/09/2006	Rex Price	Cary, NC
05/10/2006	Ann Waters Beard	Rocky Mount, NC
05/10/2006	Susan Marie Blake	Charlotte, NC
05/10/2006	M. Katherine Early	Marshall, NC
05/10/2006	David Everett Rush	Charlotte, NC
05/10/2006	William Wayne Woody	Hayesville, NC
05/11/2006	Deloris Keever Jaeger	High Point, NC
05/11/2006	Teresa Ann Rife	Addison, TX
05/11/2006	Tammy Lynne Williams	Monticello, FL
05/12/2006	Cindy D. Cobb	Fort Mill, SC
05/22/2006	Steven A. Donnay	Geneva, IL
05/22/2006	Diane Crockett Gabriel	Davidson, NC
05/22/2006	Debra Lynn Guthmiller	Cambridge, MA
05/22/2006	Thomas H. Hinton	Sanford, NC
05/22/2006	John Arthur Marts	Wilmington, NC
05/22/2006	William James Mayew	Austin, TX
05/22/2006	Susan K. North	Jupiter, FL
05/22/2006	Deanne M. Smith	Asheville, NC
05/22/2006	Kelly O'Mara Wiseman	Charlotte, NC
05/23/2006	John S. Hudson	Shelby, NC
05/23/2006	Richard Alexander Miller, Jr.	Greensboro, NC
05/23/2006	Steven Woodrow Worrell, Sr.	Greensboro, NC
05/24/2006	Jennifer Leigh Handschumacher	Cumming, GA
05/24/2006	Lynn Leibowitz	Greenwood Village, CO
05/24/2006	Donald Kemp Lloyd	Greenville, SC
05/25/2006	Lynn Dorrough Fields	Atlanta, GA
05/25/2006	Starla Richardson Hall	Dothan, AL
05/26/2006	Eric Brian Tichenor	Wake Forest, NC
05/30/2006	Bradley Graham Inman	Raleigh, NC
05/30/2006	Wallace Brooks Permenter	Florence, SC
05/30/2006	Douglas Drewry Thornton	Atlanta, GA
05/31/2006	Don Rio Wadsworth Ridenhour	High Point, NC
05/31/2006	Robert A. Smith	Winston-Salem, NC



State Board of CPA Examiners

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20,000 copies of this document were printed for this agency at a cost of \$2,898.88 or approximately 14.5¢ per copy in June 2006.

Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
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Raleigh, NC 27605-2827**

Fax to: 919-733-4209